



County of Los Angeles
CHIEF ADMINISTRATIVE OFFICE

713 KENNETH HAHN HALL OF ADMINISTRATION • LOS ANGELES, CALIFORNIA 90012
(213) 974-1101
<http://cao.lacounty.gov>

DAVID E. JANSSEN
Chief Administrative Officer

Board of Supervisors
GLORIA MOLINA
First District

YVONNE B. BURKE
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

September 28, 2006

To: Mayor Michael D. Antonovich
Supervisor Gloria Molina
Supervisor Yvonne B. Burke
Supervisor Zev Yaroslavsky
Supervisor Don Knabe

From: David E. Janssen
Chief Administrative Officer

ANNUAL REPORTING REQUIREMENTS FOR FOUNDATIONS AND SUPPORT GROUPS

Attached is our response to the Auditor-Controller's memorandum dated August 28, 2006, requesting departments to provide their annual reporting form for foundations and support groups to your Board, with a copy to the Auditor-Controller. As indicated in the attached reporting form, we do not have any affiliations with reportable foundations.

If you have questions regarding our response, please contact me, or your staff may contact Martin Zimmerman of this Office at (213) 974-1326 or at mzimmerman@cao.lacounty.gov.

DEJ:MKZ
DS:VLA:pg

Attachment

c: Auditor-Controller

2006_09 Annual Reporting Requirements for Foundations Memo to Brd 09-28-06

COUNTY OF LOS ANGELES
AUDITOR-CONTROLLER

ANNUAL REPORTING FORM
FOR FOUNDATION ACTIVITIES

REPORTING PERIOD - FY 2005-2006

Department Chief Administrative Office

Departmental Contact:
Martin Zimmerman


Telephone Number:
(213) 974-1326

Certification

I hereby affirm/certify, to the best of my knowledge and belief, the foregoing information provided on this annual reporting form is true and accurate:

X The Department is not affiliated with any reportable foundations(s)

 The Department's affiliation with the following named foundation, guild, auxiliary or other support organization continues to be in the best interests of the County. (Please complete and include the foundation information below.)


Department Head Signature
9/27/06
Date

Foundation Information

1. Foundation: _____
2. Date Foundation Chartered/Incorporated _____

Has the organization filed for and received California tax exempt status?

Yes ☐

No ☐

3. Purpose of Foundation: _____

4. During the reporting period, were any Department employees directly involved with the Foundations policy making or its administration and operations by serving as members of the Board of Directors or officers of the Foundation?

Yes ☐

No ☐

If yes, list the names and positions of the employees below.

<u>Name</u>	<u>Position</u>
_____	_____
_____	_____
_____	_____
_____	_____

Has the involvement in Foundation activities of the above-named employees been discussed with County Counsel and approved by the Board of Supervisors?

Yes ☐

No ☐

5. If Department employees were involved in the activities and operations of the Foundation, identify the number of employees and the approximate time and salary and employee benefits costs spent on Foundation activities during the reporting period.

<u>Percentage of Time Spent On Foundation Activities</u>	<u>Number of Employees</u>	<u>Approximate Salaries and Benefits</u>
100 %	_____	\$ _____
75 % to less than 100 %	_____	_____
50 % to less than 75 %	_____	_____
25 % to less than 50 %	_____	_____
less than 25 %	_____	_____
Totals (include total salaries in 6d. below)		\$ _____

6. Total estimated value of support provided by the Department to the Foundation during the reporting period.

<u>Type of Support</u>	<u>Cost or Value of Support Provided to the Foundation</u>
a. Office space	\$ _____
b. Utilities	_____
c. Supplies	_____
d. Staff/personnel (salaries and benefits, including the total from #5 above)	_____
e. Travel/transportation	_____

f. Other (describe)

Total

\$ _____

7. Were any County revenues from activities (e.g., ticket sales or entrance fees, etc.) transferred or otherwise provided to the Foundation during the reporting period?

Yes ☐

No ☐

If yes, describe the type (source) of revenues and the amount and percent of revenues transferred to the Foundation. (The percent is the percent of that specific category of revenue, e.g., the percent of general admission fees.)

**Dollar Amount Transferred and Percent
of Total Revenues Transferred**

<u>Type of Revenue</u>	<u>Amount</u>	<u>Percentage</u>
General admission fees	\$ _____	_____ %
Special events admission fees	_____	_____ %
Revenues from other activities (e.g., concession sales); also describe the other activities.	_____	_____ %

Total

\$ _____

8. Does the Department provide oversight or monitor the Foundation's activities, services (i.e., support provided to the Department), or financial matters?

Foundation activities Yes ☐ No ☐

Foundation services
(Support provided to Dept.) Yes ☐ No ☐

Financial matters Yes ☐ No ☐

9. Type and value of tangible support provided by the Foundation to the Department during the reporting period.

Type of Support (See Note below)	Value of Support Received
----------------------------------	------------------------------

Contributions:

Monetary	\$	_____
Additional compensation for County employees		_____

Supplies/medicines		_____
--------------------	--	-------

Equipment/facilities		_____
----------------------	--	-------

Travel/transportation		_____
-----------------------	--	-------

Other (describe):		_____
-------------------	--	-------

_____		_____
_____		_____

Total	\$	_____
-------	----	-------

Note: Tangible contributions such as funds, supplies or equipment which foundations donate to the department or the department's clients are considered donations and must be budgeted, accounted for and documented (dates, value, etc.) in accordance with the donation procedures in the **County Fiscal Manual**, Chapter 2, Trust Funds, Section 2.4.0.

10. Does the Foundation provide intangible benefits/services (e.g., volunteer hours, goodwill, etc.) to the Department? (See Note below.)

Yes ☐

No ☐

11. If the answer to 10 is yes, list the type and number of units (volunteer hours, etc.) of intangible benefits/services provided by the Foundation to the Department during the reporting period. (See Note below.)

Description of Benefits/Services

**Type & Number
of Units**

_____	_____
_____	_____
_____	_____
_____	_____

Note: It is very important that intangible benefits be identified and listed to show the true value of continuing the relationship with the foundation. Volunteer hours, etc., must be listed in this section They are **NOT** to be dollarized and included in 9. above.

12. Foundation operating budget. \$ _____

13. Attach Foundation's Form 199 (Exempt Organization Annual Information Return or Statement).

Attached ☐

Not Attached ☐

If Form 199 is not attached, please explain why:

14. Attach a list of foundation assets (cash, etc.).

Attached ☐

Not Attached ☐

If a list of assets is not attached, please explain why:

15. List any observations on areas where the Foundation may be able to improve the manner in which it operates. For example:

1. In its relationship with the Department.

2. In its relationship with the clients it serves. •
